Atty. Docket No. 93354

REMARKS

In the above-identified office action, claims 1-17 have been rejected as unpatentable over

JP09247775. Applicant notes that the Examiner cites the application number of the Japanese

reference, whereas the publication number is JP11073817. The examiner has indicated that the

applied reference teaches that the compression deformation ratio may be manipulated as well as

the load and that the examiner considers it obvious to vary the maximum compression

deformation ratio of the particles since such would improve the elasticity of the particles.

Applicant has amended the claims so that claims 1 and 4 are now combined. Claim 4

recites that the resin particle includes a polymer of monomers including a urethane compound

and an acrylic acid ester. Such a combination of ingredients is not taught by the Japanese

abstract which merely teaches that the core particle may be formed with "acrylate resin,

polystyrene resin, styrene-acrylic copolymer resin, urethane resin, epoxy resin, polyester resin or

the like". Such is not the combination now claimed, and as such applicant believes that claim 1

as amended should be patentable.

Applicant hereby requests reconsideration and reexamination thereof.

With the above amendments and remarks, this application is considered ready for allowance

and Applicant earnestly solicits an early notice of same. Should the Examiner be of the opinion that

a telephone conference would expedite prosecution of the subject application, he is respectfully

requested to call the undersigned at the below-listed number.

Respectfully submitted,

WELSH & KATZ, LTD.

Registration No. 27,466

Date: October 27, 2006

WELSH & KATZ, LTD.

120 South Riverside Plaza

22nd Floor

Chicago, Illinois 60606-3913

Telephone: 312/655-1500

5